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CERTIFICATE OF MAILING UNDER 37 C.F.R. § 1.8

I hereby certify that this correspondence is being deposited with the United States Postal Service as first class mail, with sufficient postage, in an envelope addressed to: Commissioner for Patents, P. O. Box 1450, Alexandria, VA 22313-1450, on the below date:

Date: March 28, 2005 Name: Gustavo Siller, Jr. (32,305) Signature: [Signature]

BRINKS  
HOFFER  
GILSON  
& LIONE

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Appln. of: **Naoya Hasegawa et al.**

Appln. No.: **10/603,983**

Filed: **June 24, 2003**

For: **GMR Magnetic Sensing Element Provided with Second Free Layer Extended to Outside of Track Width and Method for Manufacturing the Same**

Examiner: **Kevin M. Bernatz**

Art Unit: **1773**

Attorney Docket No: **9281/4588**

Mail Stop Amendment  
Commissioner for Patents  
P. O. Box 1450  
Alexandria, VA 22313-1450

TRANSMITTAL

Sir:

Attached is/are:

- ☒ Response to Office Action of December 15, 2004; Petition and Fee for Extension of Time (in dup.)
- ☒ Return Receipt Postcard

Fee calculation:

- ☐ No additional fee is required.
- ☐ Small Entity.
- ☒ An extension fee in an amount of **\$120** for a one-month extension of time under 37 C.F.R. § 1.136(a).
- ☐ A petition or processing fee in an amount of \$        under 37 C.F.R. § 1.17(        ).
- ☐ An additional filing fee has been calculated as shown below:

					Small Entity			Not a Small Entity	
	Claims Remaining After Amendment		Highest No. Previously Paid For	Present Extra	Rate	Add'l Fee	or	Rate	Add'l Fee
Total		Minus			x \$25=			x \$50=	
Indep.		Minus			x 100=			x \$200=	
First Presentation of Multiple Dep. Claim					+\$180=			+\$360=	
					Total	\$		Total	\$

Fee payment:

- ☒ A check in the amount of **\$120** is enclosed.
- ☐ Please charge Deposit Account No. 23-1925 in the amount of \$        . A copy of this Transmittal is enclosed for this purpose.
- ☐ Payment by credit card in the amount of \$        (Form PTO-2038 is attached).
- ☒ The Director is hereby authorized to charge payment of any additional filing fees required under 37 CFR § 1.16 and any patent application processing fees under 37 CFR § 1.17 associated with this paper (including any extension fee required to ensure that this paper is timely filed), or to credit any overpayment, to Deposit Account No. 23-1925.

Respectfully submitted,

Date 3/28/05

[Signature]  
Gustavo Siller, Jr. (Reg. No. 32,305)